

Five Year Financial Recap

| Current Expense Recap | | | | |
|-----------------------|------|------|------|------|
| 2005 | 2006 | 2007 | 2008 | 2009 |

| | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| ER&R Interfund Loan Proceeds | - | - | - | - | 2,000,000 |
| May Current Expense Cash | \$5,385,922 | \$5,681,342 | \$4,516,266 | \$4,476,326 | \$3,197,415 |
| Adopted Budget on December 31st | \$25,650,213 | \$29,226,729 | \$30,355,384 | \$30,703,574 | \$28,804,614 |
| Supplemental Appropriations | <u>228,881</u> | <u>91,423</u> | <u>806,928</u> | <u>186,150</u> | <u>(1,003,298)</u> |
| Total Budget including Supplementals | \$25,879,094 | \$29,318,152 | \$31,162,312 | \$30,889,724 | \$27,801,316 |
| Budgeted Beginning Fund Balance | 4,053,262 | 5,024,000 | 3,128,827 | 2,540,041 | 1,969,903 |
| Budgeted Ending Fund Balance | 2,408,701 | 2,699,046 | 3,048,096 | 2,007,785 | 2,190,562 |
| Revenues thru May of each year | \$9,966,233 | \$11,205,430 | \$11,171,070 | \$11,188,542 | \$10,818,916 |
| Percentage of Budget Received | 46% | 46% | 40% | 39% | 42% |
| Expenses thru May of each year | \$8,501,102 | \$9,933,140 | \$10,320,253 | \$9,899,741 | \$9,516,603 |
| Percentage of Budget Spent | 36% | 37% | 37% | 34% | 37% |

| Current Expense Funds Transferred Out to Special Funds Recap: | | | | |
|---|-------------------|-------------------|-------------------|-------------------|
| | 2006 Transfers | 2007 Transfers | 2008 Transfers | 2009 Transfers |

| | | | | |
|--|------------------|------------------|------------------|------------------|
| Transfer to Employee Recognition Fund | \$3,000 | \$3,000 | \$3,500 | \$1,500 |
| Transfer to Civil Litigation Reserve Fund | 48,000 | - | - | - |
| Payment to 911 MACECOM - originally budgeted as a Trans Out | - | - | - | 125,344 |
| Transfer to Cumulative Reserve Fund | 85,000 | 85,000 | 85,000 | - |
| Transfer to Legal Reserve Fund | 25,000 | 25,000 | - | - |
| Transfer to Other Special Funds | 23,765 | 30,933 | - | - |
| Transfer to Accrued Leave Reserve Fund | 360,000 | - | - | - |
| Transfer to Sheriff Boating Fund | - | 69,578 | - | - |
| Transfer to Public Health Fund | - | - | <u>364,542</u> | - |
| Total Transfers from Current Expense Fund | \$544,765 | \$213,511 | \$453,042 | \$126,844 |

| Some of Our Special Funds Cash & Investment Balances | | | | |
|--|-----------|-----------|-----------|-----------|
| 5/31/2005 | 5/31/2006 | 5/31/2007 | 5/31/2008 | 5/31/2009 |

| | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Rural County Sales & Use Tax Fund (.09) | \$1,325,078 | \$1,788,684 | \$2,018,450 | \$1,186,250 | \$1,361,844 |
| County Roads | 6,052,840 | 7,264,605 | 4,652,219 | 5,421,936 | 5,358,144 |
| Community Support Services | 189,089 | 237,032 | 399,999 | 634,515 | 740,285 |
| Abatement/Repair/Demolition | 140,548 | 163,524 | 182,794 | 216,677 | 249,514 |
| Reserve for Technology | 221,708 | 300,900 | 406,635 | 225,230 | 184,924 |
| Cumulative Reserve/Insurance Fund | 188,589 | 244,627 | 271,479 | 275,341 | 175,745 |
| Reserve Legal #2 | 196,795 | 159,974 | 187,223 | 193,005 | 191,412 |
| Reserve for Accrued Leave | 536,117 | 997,110 | 1,014,212 | 716,728 | 469,189 |
| Public Health | 285,242 | 35,217 | 70,237 | 211,794 | 199,791 |
| Lodging (Motel/Hotel) Tax Fund | 272,353 | 355,682 | 424,023 | 372,505 | 281,846 |
| Mental Health | 209,656 | 220,034 | 226,455 | 236,797 | 249,317 |
| Capital Improvement / Reet 1 Fund | 490,647 | 1,138,728 | 1,346,093 | 1,941,645 | 2,148,553 |
| Capital Improvement / Reet 2 Fund | 1,326,476 | 1,259,077 | 1,938,521 | 1,471,582 | 1,714,345 |
| Unemployment Fund | <u>195,089</u> | <u>289,968</u> | <u>339,007</u> | <u>333,868</u> | <u>232,111</u> |
| Total | \$11,630,227 | \$14,455,162 | \$13,477,347 | \$13,437,873 | \$13,557,020 |

May 2005 through May 2009 Comparisons